

# EXHIBIT A

Suite 3000  
Chicago, IL 60602  
(312)704-9400

Chapter 7 Trustee for Jernberg Industries  
77 West Wacker Drive  
Suite 4100  
Chicago IL 60601-1815

Page: 1  
08/06/2008  
Account No: 8396-000

Attn: Richard J. Mason

Re: Preferences

Review Statement

Previous Balance \$0.00

Fees

Hours

09/04/2007	AJA	Review Bridgeview Machining ordinary course of business documentary support (.2); telephone call with PKJ on response to motion to amend filed by Peoples (.2)	0.40	108.00	861
	SAD	E-mail from/to J. Levy regarding metropolitan water payments and attach letter.	0.30	81.00	862
	SAD	E-mail from E. Trybern regarding city of Chicago case.	0.10	27.00	863
	SAD	E-mail from/to F. Rosummer regarding W.W. Grainger complaint.	0.10	27.00	864
	SAD	E-mail and letter from G. Weathersby regarding Peoples Energy Motion.	0.20	54.00	865
	SAD	Telephone call with P. Jacobi regarding Peoples Energy pleadings and send email to P. Jacobi and A. Abrams regarding communications with Debtor.	0.40	108.00	871
	PKJ	Work on reply to People's Gas opposition to amend complaint to respond to its allegations.	0.35	141.75	879
09/05/2007	SAD	Review letter from Metropolitan Water and attached invoices.	0.50	135.00	866
	SAD	Review Answer of Aetna.	0.50	135.00	867
	SAD	E-mail to E. Cronin regarding McGladey & Pullen complaint; gather complaint; summons and letters and review.	0.40	108.00	868
	SAD	Read Peoples Energy pleadings.	0.40	108.00	869
	SAD	Review Cook County chart, left voicemail for R. Mason.	0.20	54.00	870
	AJA	Research on relation back	0.30	81.00	882

Re: Preferences

		Hours		
09/06/2007				
SQG	Revise spreadsheet of properties to include common address. Look up common address with cook county assessor.	0.50	75.00	872
AJA	Review cases cited by Peoples Energy in response to motion for leave to amend and research regarding Rule 15(c)(3)	1.70	459.00	873
PKJ	Telephone call from Trustee regarding status of Nextel and BP preference.	0.15	60.75	878
SAD	Telephone call with R. Mason regarding Cook County preferences.	0.30	81.00	891
SAD	Telephone call with S. Golden regarding pin number and common addresses for Cook County claims.	0.30	81.00	892
09/07/2007				
AJA	Research on Rule 15(c)(3) and relation back when adding a new party (.9); work with PJK re same (.1)	1.00	270.00	874
PKJ	Work with AJA regarding Peoples Gas objections to amendment.	0.15	60.75	876
PKJ	Review Seventh Circuit case cited by Peoples.	0.25	101.25	877
SAD	Telephone call with McGladrey Counsel regarding answer date and appearance.	0.30	81.00	890
09/09/2007				
PKJ	Work with AJA (email) regarding Seventh Circuit case supporting amendment.	0.20	81.00	875
09/10/2007				
SAD	Draft affidavit regarding People's Energy; review all correspondence regarding People's Energy to J. Switzer, M. Reed, and M. Schmall.	1.80	486.00	889
AJA	Work with PKJ on relation back issue as to Peoples Energy (.1); research on relation back under Rule 15(c)(3) (.4); email to counsel for Schmolz and Bickenbach re settlement (.1); review documents sent by counsel for S and B re new value and ordinary course defenses( .2)	0.80	216.00	893
09/11/2007				
AJA	Draft reply brief in support of motion to amend complaint (Peoples Energy) (4.1); research re same (.5); review and revise SAD affidavit (.1)	4.70	1,269.00	880
AJA	Read and review Sun Life answer (.2); review documents sent by Mitsubishi counsel on new value defense (.1); telephone call with counsel re same (.1)	0.40	108.00	881
SAD	Office conference with P. Jacobi regarding affidavit of People's Energy.	0.20	54.00	883
SAD	Revise affidavit regarding People's Energy.	0.30	81.00	884
SAD	Work on gathering real estate documents for R. Mason.	0.30	81.00	885

Re: Preferences

		Hours		
	SAD	Review Cook County chart.	0.20	54.00 886
	SAD	E-mail to R. Mason regarding Cook County payments.	0.30	81.00 887
	SAD	E-mail to R. Mason regarding Cook County Recorder records.	0.30	81.00 888
09/12/2007	AJA	Draft reply brief in support of motion to amend complaint (Peoples) (.7); telephone call with R. Mason on Schmolz and Bickenbach settlement offer (.1)	0.80	216.00 894
09/14/2007	AJA	Telephone conference with Schmolz and Bickenbach counsel on settlement (.2); draft dismissal orders for Zurich, National City, and ADP (.2) work with PKJ on issues to put in reply brief in support of motion to amend (.2); revise reply brief in support of motion to amend (Peoples) (.5)	1.10	297.00 895
09/17/2007	AJA	Revise reply brief in support of motion to amend complaint	0.70	189.00 897
09/18/2007	AJA	Revise reply brief in support of motion to amend complaint (.9); work with PKJ on various issues regarding reply brief (.4)	1.30	351.00 896
	PKJ	read relevant cases etc. regarding Peoples Energy; review draft and revise and finalize reply in support of adversary amendment.	3.00	1,215.00 898
	KH	Work on exhibits for filing	0.80	44.00 924
	CMC	Work on e-fling	0.50	40.00 951
09/19/2007	PKJ	Work with AJA regarding settlement and preserving right to object to claims not waived.	0.20	81.00 899
	PKJ	Read reply in support of Motion to Dismiss to decide if sur reply needed.	0.30	121.50 900
	AJA	Draft Schmolz and Bickenbach settlement agreement	0.50	135.00 920
	SAD	Telephone call with J. Wier regarding McGladrey adversary.	0.30	81.00 922
	SAD	Review records for McGladrey claim back up.	0.50	135.00 923
09/20/2007	AJA	Telephone conference with E. Burke, counsel for Bridgeview	0.10	27.00 901
	SAD	Telephone call with K. Schonenberger regarding A. Finkle claim.	0.30	81.00 921
09/21/2007	AJA	Email to Mitsubishi counsel on settlement (.1); review proof of service of bar notice on Mitsubishi (.1); telephone call with counsel for Timken on status (.1); work with SAD on McCladery and Pullen payment records (.1); review Peoples reply in support of Motion to dismiss (.2)	0.60	162.00 919

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		Hours		
SAD	Work on McGladrey new value chart for Jernberg.	0.90	243.00	927
SAD	Draft letter to J. Wier.	0.90	243.00	928
SAD	E-mail to J. Wier regarding McGladrey and Pullen defenses.	0.20	54.00	929
SAD	Review McGladrey & Pullen documents.	0.60	162.00	930
SAD	E-mail to J. Switzer regarding McGladrey & Pullen.	0.30	81.00	931
SAD	E-mail to/from T. Levy regarding delay of services.	0.20	54.00	932
SAD	Various Office conferences with A. Abrams regarding hearing on 9/25/07 and subpoena on LaSalle.	0.20	54.00	933
SAD	Review bank records for McGladrey payments.	0.60	162.00	934
SAD	Telephone call with Susan at LaSalle regarding subpoena.	0.10	27.00	935
SAD	E-mail from Joy Levy regarding Metropolitan Water.	0.10	27.00	936
SAD	E-mail to Joy Levy regarding defenses.	0.20	54.00	937
SAD	Review Metropolitan Water invoices and checks and create new value chart.	1.10	297.00	938
09/24/2007				
SAD	Work on updating status chart.	0.80	216.00	925
SAD	Telephone call with J. Wier regarding information requests regarding McGladrey and Pullen and status hearing.	0.30	81.00	926
AJA	Prepare for hearing on Peoples Energy motion to amend complaint (1.4); review and revise status chart for Judge Squires (.2); letter to J. Squires enclosing chart (.1); prepare for global status matter on 9.25 (.2)	1.90	513.00	939
PKJ	Telephone call and email with Blaustein regarding BP status.	0.10	40.50	940
09/25/2007				
AJA	Prepare for hearing on Peoples Energy (.5); court appearance re preference status (1.5); review and revise Second Amended Complaint against Peoples (.2)	2.20	594.00	941
09/26/2007				
PKJ	Work on amended complaint; review working of 547 & 550 to fit insurance facts.	0.50	202.50	942
SAD	Office conference with P. Jacobi regarding preference actions potential settlement.	0.20	54.00	945
09/27/2007				
SAD	Office conference with P. Jacobi regarding Water Reclamation claim.	0.20	54.00	944
AJA	Revise second amended complaint against Peoples (.6); telephone call with counsel for Mitsubishi re settlement (.1)	0.70	189.00	947

Re: Preferences

		Hours		
	PKJ	Revise Second Amended Complaint against Peoples.	1.50	607.50 949
09/28/2007	AJA	Review United Maintenance documents supporting defenses (.2); email with counsel re settlement offer (.1)	0.30	81.00 946
	SAD	E-mail to/from J. Switzer regarding requested documents.	0.20	54.00 948
10/01/2007	PKJ	Work on Metro Water - analyze new value claim/rejection.	0.30	121.50 950
	AJA	Review changes to settlement agreement sent by Schmolz and Bickenbach counsel and email to counsel with response	0.20	54.00 952
	SAD	Review McGladrey documents from Debtor.	0.30	81.00 953
10/08/2007	SAD	Review bank schedules and budget.	0.30	81.00 955
	SAD	E-mail/letter from G. Weathersby regarding People's Energy claim.	0.20	54.00 956
	SAD	Review letter and back up from McGladrey regarding defenses and settlement.	0.30	81.00 957
	SAD	Office conference with PKJ regarding McGladrey defenses.	0.20	54.00 958
	SAD	Office conference with C. Coleman regarding McGladrey schedules, etc.	0.20	54.00 959
	AJA	Review ordinary course of business defense documents produced by Timken	0.30	81.00 960
10/15/2007	SAD	Review People's Gas documents.	0.30	81.00 961
	SAD	Work on analyzing information from and defenses of WW Grainger.	1.10	297.00 962
	AJA	Review Timken ordinary course of defense documents (.2); telephone call with P. Quist re settlement, documentation (.1)	0.30	81.00 963
	PKJ	Work regarding Peoples Gas - review documents from Peoples on new value; assess inadequacies of information; telephone call with counsel regarding answering.	0.30	121.50 964
	KH	Work on schedules and Statement of Financial Affairs for SAD	0.30	16.50 986
10/16/2007	PKJ	Nextel - review requested change to agreement draft same and email to paralegal regarding settlement.	0.50	202.50 966
	SAD	Search statement of financial affairs for dba's of Jernberg and bankruptcy pleadings.	0.50	135.00 967
	SAD	Telephone call with M. Schmall regarding divisions and		

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	preferences.	Hours 0.30	81.00	968
SAD	E-mail to R. Mason regarding Cook County payments and preferences.	0.20	54.00	976
SAD	E-mail to/from J. Switzer regarding Jernberg Corp. structure and telephone call with M.Schmall regarding same.	0.30	81.00	977
SAD	Telephone call with F.D. regarding WW Grainger claim.	0.30	81.00	978
10/17/2007 AJA	Telephone conference with E. Burke on status of Bridgeview Machining matter (.1); review answer filed by Bridgeview (.1)	0.20	54.00	965
SAD	Review answers and create status chart.	1.00	270.00	969
SAD	Review post-petition budget retention motion, retention order, bankruptcy schedules and other pleadings regarding McGladrey & Pullen.	0.70	189.00	970
SAD	E-mail to J. Levy regarding net Water settlement offer.	0.30	81.00	971
SAD	Office conference with PKJ regarding McGladrey claim.	0.20	54.00	972
SAD	E-mail to J. Weir regarding McGladrey claim.	0.30	81.00	973
SAD	Review docket for Utility motions to determine which utilities were paid.	0.70	189.00	974
SAD	Review Met. Water adv. docket for answer & defenses.	0.30	81.00	975
PKJ	Review email from Nextel, OK settlement, work on status.	0.20	81.00	981
10/18/2007 AJA	Telephone conference with counsel for Mitsubishi on status of settlement	0.10	27.00	1007
SAD	Telephone call with R. Mason regarding Cook county claims.	0.50	135.00	1027
SAD	Telephone call with J. Wier regarding McGladrey preference claim.	0.30	81.00	1028
10/19/2007 SAD	Telephone call with K. Shonenberger regarding Finkle settlement.	0.30	81.00	1026
10/22/2007 SAD	Draft new value chart for McGladrey defenses to IM claim and adjacent JII chart.	0.70	189.00	1022
SAD	Review McGladrey invoices.	0.20	54.00	1023
SAD	Draft motion to approve settlement and exhibit thereto.	1.50	405.00	1024
SAD	Review letter from J. Wier regarding McGladrey defenses to IM claim.	0.20	54.00	1025
10/23/2007 AJA	Revise S&B Settlement Agreement (.3); email counsel for S&B re			

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		Hours		
	settlement (.1); work with PKJ on S&B settlement issue (.1); work with PKJ on Mitsubishi settlement (.1); email to counsel for Mitsubishi (.1)	0.70	189.00	979
PKJ	Work on Finkle settlement and telephone call with Finkle counsel on same.	0.35	141.75	982
PKJ	Work on settlement Motion for Nextel, Nitrex, Finkle - revising draft.	0.35	141.75	983
PKJ	Work on Cook County stip on facts and dismissal.	0.25	101.25	984
SAD	Office conference with PKJ regarding McGladrey claim.	0.20	54.00	1015
SAD	Review McGladrey documents.	0.30	81.00	1016
SAD	Telephone call with J. Wier regarding settlement with McGladrey.	0.30	81.00	1017
SAD	Office conference with PKJ regarding Cook County Motion to approve settlement.	0.30	81.00	1018
SAD	Draft Cook county stipulation.	1.20	324.00	1019
SAD	Revise motion to approve settlements.	0.70	189.00	1020
SAD	Office conference with PKJ regarding Finkle settlement.	0.30	81.00	1021
10/24/2007				
SAD	Revise motion to approve.	0.50	135.00	1010
SAD	Revise exhibit A to motion.	0.40	108.00	1011
SAD	E-mail to AJA regarding motion and exhibit.	0.10	27.00	1012
SAD	Revise Cook County order and stipulation.	0.40	108.00	1013
SAD	Telephone call with A. Bilton of States Attorneys office.	0.10	27.00	1014
10/25/2007				
AJA	Draft Mitsubishi settlement agreement	0.40	108.00	980
SAD	E-mail to J. Wier regarding McGladrey & Pullen Settlement.	0.10	27.00	1008
SAD	Telephone call with Nextel regarding settlement.	0.30	81.00	1009
10/26/2007				
AJA	Email to counsel for Mitsubishi re settlement	0.10	27.00	987
SAD	E-mail to PKJ regarding McGladrey settlement agreement.	0.20	54.00	993
SAD	Revise agreed order per A. Biltains information.	0.20	54.00	994
SAD	Telephone call with A. Bilton regarding settlement.	0.20	54.00	995
SAD	E-mail to A. Bilton regarding settlement.	0.20	54.00	996
SAD	Telephone call with Joel Stein regarding Park National adversary.	0.20	54.00	997



Re: Preferences

		Hours		
SAD	Telephone call with WW Grainger's attorney regarding settlement.	0.20	54.00	998
SAD	E-mail to AJA regarding defendants.	0.30	81.00	999
SAD	Review adversary proceedings.	0.30	81.00	1000
SAD	E-mail to AJA regarding status of cases and answers.	0.30	81.00	1001
SAD	Draft M/P settlement agreement.	1.60	432.00	1003
SAD	Revise Cook County stipulation.	0.50	135.00	1004
SAD	Office conference with PKJ regarding Cook County.	0.10	27.00	1005
SAD	Various Telephone calls with A. Bilton regarding Cook County adversary.	0.40	108.00	1006
10/29/2007				
SAD	Telephone call with S. Stein regarding Park National answer.	0.10	27.00	988
SAD	Telephone call with P. Jacobi regarding M&P settlement.	0.10	27.00	989
SAD	Proof read McGladrey settlement agreement and make changes.	0.30	81.00	990
SAD	Telephone call with F. Dosummner regarding WW. Grainger settlement.	0.30	81.00	991
SAD	E-mail to AJA regarding WW Grainger and Park National defendants.	0.20	54.00	992
AJA	Revise settlement motion	0.40	108.00	1002
10/30/2007				
SAD	Revise exhibit A to include McGladrey and Pullen settlement.	0.30	81.00	1035
SAD	Telephone call with A. Bilton regarding Cook County stipulation.	0.30	81.00	1036
SAD	Review changes to Cook county stip.	0.30	81.00	1037
SAD	Various emails and voicemail to/from J. Wier regarding settlement agreement.	0.20	54.00	1038
SAD	Various Office conferences and telephone calls with AJA regarding Motion to approve.	0.30	81.00	1039
SAD	Telephone call with J. Wier regarding M&P settlement.	0.20	54.00	1040
SAD	Telephone call with J. Stein regarding Park National claim.	0.10	27.00	1041
SAD	Telephone call with K. Schoenenberger regarding stipulation.	0.10	27.00	1042
SAD	E-mail to K. Schonemberger regarding same.	0.10	27.00	1043
SAD	Office conference with PKJ regarding WW Grainer offer.	0.10	27.00	1044
SAD	E-mail to WW Grainger counsel regarding settlement.	0.10	27.00	1045

Re: Preferences

		Hours		
	SAD	Office conference with C. Coleman regarding motion to approve.	0.10	27.00 1046
	SAD	E-mail to C. Coleman and AJA regarding settlements.	0.20	54.00 1047
	SAD	E-mail to J. Wier regarding settlement agreement.	0.20	54.00 1048
	SAD	Office conference with PKJ regarding McGladrey & Pullen settlement.	0.10	27.00 1049
	SAD	E-mail to PKJ regarding WW Grainger settlement.	0.10	27.00 1050
	SAD	E-mail from WW Grainger attorney.	0.10	27.00 1051
	AJA	Draft motion to approve settlement with various preference defendants	1.70	459.00 1052
10/31/2007	SAD	Office conference with PKJ regarding Cook County stipulation.	0.20	54.00 1029
	SAD	Office conference with AJA regarding Cook County stipulation notice.	0.10	27.00 1030
	SAD	Review stipulation for filing.	0.20	54.00 1031
	SAD	Review Park National answer for defenses.	0.30	81.00 1032
	SAD	E-mail to PKJ regarding Park National defenses.	0.20	54.00 1033
	SAD	Review time lines of payments to Park National.	0.30	81.00 1034
	PKJ	BP - Review affidavit on ordinary course industry wide; telephone call with Ben on settlement; review claims to release.	0.50	202.50 1053
	PKJ	Work regarding defense to complaint.	0.30	121.50 1054
	PKJ	Work on fee application to include previous conference time.	0.50	202.50 1063
11/01/2007	AJA	Draft BP Settlement Agreement	0.50	135.00 1055
	PKJ	Two E-mails to with James Carr regarding representations.	0.40	162.00 1058
	PKJ	Review/edit draft of settlement agreement.	0.50	202.50 1059
	PKJ	E-mail from/to Ben B. regarding settlement.	0.20	81.00 1060
	PKJ	Work to convey settlement for drafting for AJA.	0.10	40.50 1061
	PKJ	Review (Park National Bank) defenses and lease and recommend settlement.	0.40	162.00 1062
	SAD	Telephone call with PKJ regarding Park National defense.	0.10	27.00 1089
	SAD	Telephone call with PKJ regarding Park National defense.	0.10	27.00 1090
	SAD	Office conference with PKJ regarding Park National defenses.	0.40	108.00 1091

Re: Preferences

		Hours		
SAD	E-mail to Joel Stein regarding settlement.	0.20	54.00	1092
SAD	Review Park National defenses and documents.	0.20	54.00	1093
SAD	E-mail from/to F. Dosunmu regarding WW Grainger settlement.	0.30	81.00	1094
11/02/2007 EMC	Review lease and discussions with SAD regarding status of lease	0.30	105.00	1057
PKJ	Four E-mails with BP counsel regarding needed reps/warranties in settlement and waiver claim and distribution to unsecured.	0.50	202.50	1064
PKJ	Work with Tee on settlement and status of all preferences and collections.	0.35	141.75	1065
PKJ	Work on Park National case and whether (with new information) the ordinary course works.	0.30	121.50	1066
PKJ	Telephone call from Trustee counsel and telephone call with Republic counsel on disclosures regarding committee meetings.	0.20	81.00	1067
AJA	Telephone call with P. Quist on settlement (.1); work with PKJ on reviewing ordinary course documentation (.3); confer with SAD on status of matters in preparation for court status hearing (.2)	0.60	162.00	1071
SAD	Telephone call with J. Stein regarding Park National claim settlement offer.	0.30	81.00	1079
SAD	Various Telephone calls with PKJ regarding Park National preference.	0.40	108.00	1080
SAD	Office conference with EMC regarding time lease/sale issue.	0.30	81.00	1081
SAD	Office conference with K. Hewitt regarding revisions to chart.	0.10	27.00	1082
SAD	Office conference with AJA regarding status chart.	0.30	81.00	1083
SAD	Draft letter to R. Mason regarding settlements.	0.30	81.00	1084
SAD	Review and sign settlement agreements.	0.30	81.00	1085
SAD	Draft WW Grainger settlement agreement.	0.50	135.00	1086
SAD	Various emails to F. Dosumni regarding Grainger agreement.	2.30	621.00	1087
SAD	Look up IM Federal employer identification number and email to J. Weir.	0.30	81.00	1088
11/05/2007 AJA	Telephone conference with counsel for Sun Life on 11.6 court date (.1); telephone call with counsel for Schmolz re settlement status (.1); revise preference status chart and draft letter to Judge Squires re same (.3); prepare for 11.6 court date (.3); work with PKJ on analyzing Timken ordinary course of business defense (.3); email to counsel for Timken regarding need for additional documentation (.1)	1.30	351.00	1056

Re: Preferences

		Hours		
	PKJ	E-mails from BP & to/from Trustee on unsecured dividend and waiver of claims.	0.30	121.50 1069
	PKJ	Work on Timken preference issue of requirements contract - COD - ect.	0.40	162.00 1070
	SAD	Telephone call with A. Bilton regarding Cook Co. stipulation.	0.30	81.00 1077
	SAD	E-mail to A. Bilton regarding Notice of stipulation.	0.20	54.00 1078
11/06/2007	AJA	Telephone conference with counsel for Bridgeview on status (.1); telephone call with counsel for Aetna on settlement and whether employee withholdings funded preference payments (.2); telephone call to J. Switzer re same (.1); email to J. Switzer re information needed on Aetna (.1); email to Timken on additional documents needed for ordinary course analysis (.1); prepare for hearing (.1); attend status hearing on preference matters (1.2); internal email re docketing and what happened at Court (.2)	2.10	567.00 1068
	SAD	Draft WW Grainger settlement agreement.	0.50	135.00 1075
	SAD	E-mail to F. Dosume regarding Grainger Agreement.	0.30	81.00 1076
11/07/2007	PKJ	Review, regarding Timkin, defenses and email regarding holes in defense and give as to collectability.	0.20	81.00 1122
	PKJ	Work on, regarding Timkin, claimed "ordinary course" - question on qualification when Debtor cut-off.	0.20	81.00 1123
11/08/2007	SAD	E-mail to J. Wier with executed settlement agreement.	0.30	81.00 1073
11/09/2007	SAD	Letter to R. Mason regarding settlement payments.	0.30	81.00 1072
11/12/2007	SAD	Draft Grainger and BP settlement motion.	1.10	297.00 1108
11/13/2007	SAD	Draft Grainger order.	0.30	81.00 1103
	SAD	Draft BP order.	0.30	81.00 1104
	SAD	Review Settlement Motion, Notice and certificate of service for filing.	0.50	135.00 1105
	SAD	Revise Exhibit A to Settlement Motion.	0.30	81.00 1106
11/14/2007	AJA	Telephone conference with counsel for Merchants on documentation for lease assumptions (.2); review documents produced by Timken (.2)	0.40	108.00 1074

Re: Preferences

			Hours		
11/16/2007	AJA	Telephone conference with counsel for SunTrust, Gina B., re settlement	0.10	27.00	1095
	PKJ	BP: emails to/from Ben B. regarding settlement and Nov. 20th hearing.	0.30	121.50	1096
11/19/2007	SAD	Serve BP with courtesy copy of settlement motion.	0.30	81.00	1102
11/20/2007	PKJ	Court Appearance - on fee application; letter to trustee with Order.	1.00	405.00	1099
	PKJ	Court Appearance on three preferences (BP/Merchants Bank/Mitsubishi Materials) settled one - two continued for status.	0.80	324.00	1100
	PKJ	E-mail BP on continued hearing.	0.10	40.50	1101
	SAD	Office conference with AJA regarding Motion/Notice of dismissal.	0.10	27.00	1111
11/21/2007	AJA	Draft Mitsubishi notice of dismissal	0.20	54.00	1097
	PKJ	Work on Nextel with Shelly regarding dismissal of Nextel and claim issue.	0.25	101.25	1109
	PKJ	Letter to Rick with Order and regarding Court decision.	0.15	60.75	1110
	SAD	Various E-mails to/from PKJ and AJA regarding Nextel claim.	0.30	81.00	1112
	SAD	E-mail to/from K. Hewitt regarding A. Finkl Motion and order.	0.20	54.00	1113
	SAD	E-mail to K. Schoenenberger regarding dismissal of Finkl.	0.10	27.00	1114
	SAD	Telephone call with R. Mason to confirm if checks cleared.	0.10	27.00	1115
	SAD	Review settlement of Nextel, A. Finkl, McGladrey & WW Grainger and draft dismissal notices.	1.50	405.00	1116
	SAD	Telephone call with K. Schoenenberger regarding dismissal notice.	0.30	81.00	1117
11/23/2007	AJA	Research for Timken matter on whether ordinary course of business defense is available where no longer doing business with debtor at time of payment	1.00	270.00	1098
11/26/2007	AJA	Research on ordinary course of business defense where parties no longer doing business (Timken)	0.60	162.00	1107
	SAD	Telephone call with K. Schoenenberger regarding Finkl dismissal Order.	0.30	81.00	1118
	SAD	Telephone call with C. Coleman regarding order.	0.10	27.00	1119
	SAD	E-mail to K. Hewitt regarding settlement agreements and order.	0.20	54.00	1120

Re: Preferences

		Hours		
	SAD	E-mail to K. Schoenenberger regarding settlement.	0.10	27.00 1121
11/30/2007	SAD	E-mail to F. Doserman with Grainger settlement.	0.30	81.00 1124
12/06/2007	AJA	Telephone conference with court re S&B adversary status (.1); telephone call with R. Mason on whether S&B settlement check cleared (.1); draft notice of dismissal for S&B (.1)	0.30	81.00 1125
	PKJ	E-mail from BP agreeing to waive case and settle and email to advise trustee.	0.20	81.00 1127
12/07/2007	AJA	Telephone conference with Paul Lucey, counsel for Aetna, on his argument regarding deductions from employees of Jernberg to fund dental insurance payments	0.20	54.00 1126
	SAD	Review file on appeal dismissal.	0.30	81.00 1128
	SAD	E-mail to B. Blaustein regarding dismissal of BP adversary.	0.30	81.00 1129
12/11/2007	SAD	E-mail from K. Schoenberger and pull Finkl settlement agreement.	0.20	54.00 1130
	SAD	E-mail to K. Schoenenberger with Agreement.	0.10	27.00 1131
12/12/2007	AJA	Research on ordinary course of business defense where debtor and creditor no longer doing business at time of preference payments (Timken)	1.30	351.00 1135
12/13/2007	AJA	Confer with PKJ on settlement of Timken claim	0.10	27.00 1133
12/14/2007	AJA	Telephone conference with R. Mason on settlement of Timken adversary	0.20	54.00 1132
	PKJ	Work with AJA (12/13 & 12/14) regarding new value defense and counter offer.	0.35	141.75 1134
12/17/2007	AJA	Review Merchants lease documents sent by counsel for Merchants to show whether lease for preference payments were assumed and assigned	0.20	54.00 1136
	SAD	Prepare status on adversary cases.	0.30	81.00 1142
	PKJ	OK Dismissing Merchants adversary (assumed leases).	0.20	81.00 1147
	SAD	Research defenses and code.	0.70	196.00 1358
12/18/2007	SAD	Various emails to B. Bronstein regarding BP settlement.	0.30	81.00 1137
	SAD	Work on getting documents for hearing and attend hearing on		

Re: Preferences

	adversaries.	Hours 1.20	324.00	1138
AJA	Draft status memo for PKJ (.7); review documents for Merchants and email S. Semanek to confirm that documents are satisfactory as to tying all preference payments to assigned/assumed leases (.2); telephone call with D. Lloyd, counsel for United Maintenance, re settlement (.1)	1.00	270.00	1140
12/19/2007 PKJ	Work on preference; review five AJA working on how to proceed.	0.35	141.75	1145
12/20/2007 AJA	Telephone conference with M. Schmahl on LaSalle documents (.1); telephone call with E. Burke, counsel for Bridgeview, to convey settlement offer (.1)	0.20	54.00	1139
SAD	Draft memo for PKJ regarding status of cases, review evidence submitted for defenses to adversaries.	1.30	351.00	1143
SAD	E-mail from/to City of Chicago regarding claim.	0.30	81.00	1144
12/21/2007 AJA	Telephone conference with P. Lucey on settlement of Aetna preference and Aetna's legal defense	0.20	54.00	1141
PKJ	Meeting with R. Mason to work on all pending unsettled preferences.	1.50	607.50	1146
01/03/2008 SAD	Telephone call with Judge Squires clerk regarding dismissal and cover letter to judge.	0.20	56.00	1152
SAD	Draft cover letter to Judge.	0.20	56.00	1153
SAD	E-mail to K. Hewitt and C. Coleman with cover letter.	0.10	28.00	1154
SAD	Review BP Docket, FBRP, and settlement agreement regarding dismissal.	0.30	84.00	1155
SAD	Draft Notice of dismissal and certificate of service.	0.30	84.00	1156
SAD	Telephone call with Judge Squires chambers regarding case closed.	0.20	56.00	1157
01/04/2008 AJA	Review ordinary course analysis for Bridgeview after factoring in earlier payments and break-down of IM and JII	0.30	84.00	1148
01/07/2008 AJA	Meet with PKJ to review open matters and discuss settlement posture for each matter	0.30	84.00	1149
PKJ	Work with AJA on how to deal with three adversaries and what and how to get to settlement.	0.30	121.50	1150
SAD	Letter to/from J. Levy.	0.30	84.00	1151

Re: Preferences

		Hours		
01/08/2008				
AJA	Telephone conference with P. Carey on settlement of SunLife (.1); telephone call with P. Lucey on settlement of Aetna (.1); telephone call with D. Lloyd on settlement of United Maintenance (.1)	0.30	84.00	1159
SAD	Review information from City of Chicago.	0.30	84.00	1172
SAD	E-mail to E. Tryban regarding additional information needed.	0.30	84.00	1173
01/09/2008				
AJA	Telephone conference with E. Burke on settlement of Bridgeview (.1); telephone call with P. Quist on settlement of Timken (.2)	0.30	84.00	1158
SAD	E-mail from E. Tyban regarding City of Chicago.	0.10	28.00	1171
01/10/2008				
PKJ	Telephone call with counsel for Park National on 50% settlement	0.10	40.50	1160
PKJ	Work with AJA on settlement of Timken and counter offer	0.15	60.75	1162
AJA	Telephone conference with PKJ re settlement	0.10	28.00	1170
01/11/2008				
AJA	Draft Aetna joint pretrial statement (1.3); emails with Trustee, PKJ and Bridgeview counsel re settlement (.2)	1.50	420.00	1163
PKJ	Work on Aetna preference and issue of employee money; work with AJA on Bridgeview settlement and how to get offer up on Timken	0.30	121.50	1164
01/14/2008				
AJA	Telephone conference with P. Quist on settlement (.1); telephone conference with R. Mason on bankruptcy claims payment estimate and inquiry of Timken counsel (.1); research cases cited by Aetna in support of legal defense that employee withholdings for insurance payments not estate property (.9); confer with PKJ on settlement status (.1); draft email to Aetna counsel with settlement counteroffer (.1)	1.30	364.00	1165
PKJ	Start draft of response to admissions (Constellation).	1.00	405.00	1166
PKJ	Work with AJA on how to get settled and the timing issues.	0.15	60.75	1167
PKJ	E-mail offer to settle to counsel for Park National.	0.10	40.50	1168
PKJ	Work on City of Chicago Water department and Peoples cases to asses new value to settle; and other defenses how to settle.	0.70	283.50	1169
SAD	Office conference with PKJ regarding status of preferences; case strategy and settlement offers (.3); review file and documents (1.7).	2.00	560.00	1193
01/15/2008				
AJA	Draft SunLife pretrial statement (.6); telephone call with R. Mason and P. Quist on status of bankruptcy and claim payout (.2); draft Aetna pretrial statement (.6)	1.40	392.00	1174
PKJ	Draft Constellation Answers to request to admit.	2.50	1,012.50	1178



Re: Preferences

		Hours		
PKJ	Start document objections; work with Lee on same.	0.50	202.50	1179
SAD	Research regarding taxes (1.1); various office conferences with PKJ regarding preference defenses (.3); email to MWRD regarding settlement (.2); email to Peoples regarding settlement (.2); email to City regarding settlement (.2).	2.00	560.00	1192
SAD	Analyze various defenses and prepare new value charts (1.5); review documents and payment history for Peoples, MWRD and City (.7); review all previous correspondence regarding settlement (.5).	2.70	756.00	1194
01/16/2008 AJA	Draft Aetna pretrial statement (.5); draft Timken pretrial statement (.5); emails with SunLife counsel and R. Mason on settlement (.1); telephone call with E. Burke on settlement of Bridgeview (.1); draft SunLife pretrial statement (.3)	1.50	420.00	1175
PKJ	Draft final answers to interrogatories and objections to Constellation.	2.75	1,113.75	1180
PKJ	Finish drafting and editing document production responses.	1.50	607.50	1181
PKJ	Start draft of interrogatories to Constellation.	1.00	405.00	1182
PKJ	E-mails to/from Gutfeld regarding pre-trial and discovery.	0.50	202.50	1183
PKJ	Work on calculations of new value and review invoices, etc.	2.00	810.00	1184
PKJ	Work with SAD on City of Chicago claimed defenses.	0.20	81.00	1185
PKJ	Work on People's Gas claimed defenses.	0.20	81.00	1186
SAD	Research taxes charged as pass through used as new value defenses; email to PKJ regarding same.	1.10	308.00	1195
SAD	Various Office conference with PKJ regarding taxes.	0.30	84.00	1196
SAD	Various E-mails to People's counsel.	0.20	56.00	1197
01/17/2008 AJA	Telephone conference with P. Quist re Timken pretrial conference (.1); telephone conference with P. Lucey re Aetna pretrial conference (.3); review changes to pretrial statement submitted by P. Lucey (.1); telephone call with R. Mason's office on preference status (.1); telephone call with D. Lloyd on United Maintenance pretrial conference (.1)	0.70	196.00	1177
SAD	Pretrial conference with E. Tryban.	1.00	280.00	1199
SAD	Various correspondence from J. Levy regarding MWRD defenses on pretrial.	0.30	84.00	1200
01/18/2008 AJA	Telephone conference with E. Burke for Bridgeview pretrial statement	0.10	28.00	1176

Re: Preferences

		Hours		
	PKJ	Work with Shelly on Water Department defense.	0.10	40.50 1187
	PKJ	Work with Shelly on open issues on Peoples Gas.	0.10	40.50 1188
	PKJ	Telephone call from Park National counsel on pre-trial.	0.10	40.50 1189
	PKJ	Review file to pull documents to produce to Constellations.	0.50	202.50 1190
	SAD	E-mail to/from G. Weathersby scheduling pre-trial and responding to settlement offer and to/from J. Levy regarding MWRD.	0.30	84.00 1198
	SAD	Office conference with PKJ regarding Peoples and MWRD and correspondence with MWRD regarding missing and additional documents.	0.30	84.00 1201
	SAD	Various pretrial conferences and update with PKJ.	0.80	224.00 1202
01/21/2008	PKJ	Work on (Constellations) interrogatories and document production and documents to produce.	1.00	405.00 1204
	AJA	Draft SunLife settlement agreement	0.40	112.00 1205
01/22/2008	AJA	Telephone call with D. Lloyd on settlement of United Maintenance (.1); draft Sun Life settlement agreement (.3)	0.40	112.00 1191
	PKJ	Review pretrial draft and ok (Aetna).	0.15	60.75 1203
01/24/2008	PKJ	Work on Shelly on final of 547 reexposure; settlement (Water Dept.).	0.20	81.00 1208
01/25/2008	SAD	Various emails to/from attorneys for MWRD & City of Chicago regarding settlement and documents supporting defenses.	0.50	140.00 1206
	SAD	Review additional information from MWRD & City of Chicago.	0.50	140.00 1207
	AJA	Revise Aetna pretrial	0.20	56.00 1222
	AJA	Draft SunLife settlement motion	0.70	196.00 1223
01/28/2008	PKJ	Work on MetroWater and putting settlement to Rick; work on United Maintenance settlement.	0.30	121.50 1209
	AJA	Telephone conference with D. Lloyd on settlement of United Maintenance (.1); email to R. Mason re terms of settlement (.1)	0.20	56.00 1210
01/29/2008	PKJ	Work on how to respond to Peoples Gas offer.	0.15	60.75 1211
	SAD	Review City of Chicago affirmative defenses and backup evidence.	0.50	140.00 1212
	SAD	Review/analysis of People's energy revised defenses with new		

Re: Preferences

		Hours		
	evidence.	0.50	140.00	1213
SAD	Review letter from People's and exhibits attached and OK with PKJ regarding same and MWRD offer.	0.50	140.00	1214
SAD	E-mail to MWRD and People's with counter offers.	0.30	84.00	1215
AJA	Draft Bridgeview pretrial statement	0.50	140.00	1218
01/30/2008				
SAD	Work on new value chart for People and email to G. Weathersby.	0.30	84.00	1216
AJA	Draft Constellation pre trial statement (.4); telephone call with R. Mason on settling United Maintenance (.1); telephone call with R. Mason on Timken settlement (.1); telephone calls (x2) with P. Quist re settlement of Timken (.2)	0.80	224.00	1217
PKJ	E-mails with Constellations regarding pre-trial and submissions of documents and interrogatories.	0.30	121.50	1225
PKJ	E-mails regarding production; have bate stamped; regarding pre-trial request and view documents and produced to counsel.	0.30	121.50	1226
01/31/2008				
SAD	Telephone call with Judge Squires' chambers regarding settlement and pretrial statement.	0.20	56.00	1219
SAD	Office conference with PKJ regarding Preference action status; email to/from R. Mason regarding same; calls to E. Tryben, G. Weathersby & J. Levy regarding settlement; email to G. Weathersby regarding pretrial statement.	1.20	336.00	1220
AJA	Draft United Maintenance settlement agreement	0.40	112.00	1221
PKJ	Work on settlement United/City/Water/Timken/Peoples to see what pretrials can be voided.	0.50	202.50	1224
02/01/2008				
AJA	Revise Constellation pretrial statement (.4); revise Timken pretrial statement (.2); telephone call with P. Carey on settlement of SunLife (.1); revise SunLife settlement agreement (.1); telephone calls with E. Burke on Bridgeview settlement (.2); draft Bridgeview settlement agreement (.3)	1.30	364.00	1229
SAD	Draft and file pretrial statements for Park National and Peoples Energy; email and calls to/from Defendants.	2.70	756.00	1242
SAD	E-mail and telephone call with E. Tryban regarding City of Chicago settlement.	0.30	84.00	1243
CMC	Work on E-File	0.50	40.00	1248
02/04/2008				
AJA	Telephone conference with D. Lloyd on settlement of United Maintenance	0.10	28.00	1227
AJA	Telephone conference with S. Semanek on Merchants dismissal			

Re: Preferences

		Hours		
	(.1); draft Merchants order of dismissal (.1); revise settlement motion (.4)	0.60	168.00	1228
SAD	Proof settlement agreements and email to counsel.	0.40	112.00	1237
SAD	Draft settlement motion.	1.20	336.00	1238
SAD	Office conference with C. Coleman and list of documents for hearing.	0.30	84.00	1239
SAD	Draft settlement agreements; update status charts; and various emails to AJA regarding settlements.	2.60	728.00	1240
SAD	Draft orders.	0.50	140.00	1241
02/05/2008				
PKJ	Prepare for Court hearing on eleven remaining adversaries and court on pretrials.	1.20	486.00	1230
PKJ	Review emails on Peoples Gas and assist SAD to resolve.	0.30	121.50	1231
PKJ	Work on updating settlement chart with money anticipated to be recovered from remaining request by Trustee.	0.20	81.00	1232
PKJ	E-mail from/to Constellations regarding settlement and needing backup for it.	0.35	141.75	1233
PKJ	Long Telephone call with Trustee regarding which remaining cases to try and Republic adversary.	0.60	243.00	1235
SAD	Various E-mails to/from attorney regarding preference action and settlement.	0.60	168.00	1236
AJA	Revise settlement motion	0.10	28.00	1246
02/11/2008				
PKJ	E-mail with counsel regarding Metro Water need to dismiss without prejudice.	0.10	40.50	1249
SAD	Various E-mails to R. Mason and to/from J. Levy regarding settlement agreements and terms.	0.40	112.00	1252
02/13/2008				
AJA	Research on presumption that transfer made of estate property where made from debtor operating account	0.40	112.00	1244
PKJ	Work with AJA on how to approach and settle Timken; emails with Counsel Park National accepting settlement; emails with Trustee regarding status open preferences.	0.45	182.25	1250
02/14/2008				
AJA	Telephone conference with R. Mason on Aetna and Timken matters (.4); review notes on Timken and Aetna defenses and research on Aetna defense (.5)	0.90	252.00	1247
SAD	Draft settlement agreement with National Park; email to J. Stein with settlement agreement.	1.00	280.00	1251

Re: Preferences

		Hours		
02/19/2008	AJA	Telephone conference with P. Quist on meeting with Trustee and settlement (.1); review back-up for Timken's ordinary course of business defense (.2); telephone call with Tammy at New Jernberg regarding terms of Jernberg dental plan during preference period (Aetna) (.2)	0.50	140.00 1253
	SAD	Revise settlement agreement and various emails to/from E. Tryban.	0.50	140.00 1261
02/20/2008	AJA	Confer with PKJ in advance of conference (.1); meeting with R. Mason on Timken and preference matters generally followed with conference with counsel for Timken re settlement (1.7); review Timken ordinary course defense to prepare for meeting and revise charts prepared by paralegal (.3)	2.10	588.00 1255
	PKJ	Review ordinary cause charts and recommend settlement.	0.20	81.00 1258
02/21/2008	AJA	Telephone call with P. Quist on settlement of Timken (.1); telephone call with R. Mason re same (.1); email to Tammy at Jernberg re proof of dental plan issue (.1); review Aetna ordinary course of business defense (.2)	0.50	140.00 1254
02/22/2008	AJA	Telephone calls (x2) with P. Quist re settlement of Timken matter	0.20	56.00 1256
02/26/2008	AJA	Telephone conference with P. Lucey on dental premium plan payment issue (.1); court appearance on motion to approve settlements (.6); draft order for bankruptcy case granting motion (.2); telephone call with R. Mason on settlement of Aetna and Timken (.1); telephone call with P. Quist on settlement of Aetna (.1)	1.10	308.00 1257
	SAD	Telephone call with J. Stein regarding Park National settlement, review settlement motion; office conference with PKJ and office conference with AJA regarding tomorrows hearing.	0.40	112.00 1260
02/27/2008	AJA	Telephone conference with New Jernberg re Aetna premium payments (.1); email to New Jernberg re same (.1); draft letter to P. Lucey, counsel for Aetna, re settlement and Aetna premium payments (.4)	0.60	168.00 1259
02/29/2008	AJA	Revise letter to P. Lucey re settlement of Aetna matter (.1); draft Timken settlement agreement (.5)	0.60	168.00 1262
	PKJ	Work on Timken settlement motion.	0.10	40.50 1263
03/03/2008	SAD	Review settlement agreement and sign and draft letter to J. Stein with agreement.	0.50	140.00 1264

Re: Preferences

		Hours		
03/06/2008	SAD	Review rule 33 and research regarding same and office conference with PKJ regarding document production and interrogatories.	1.10	308.00 1266
03/07/2008	SAD	Research rule 33(d) and first draft of letter to D. Gutfeld regarding Constellation answer.	1.80	504.00 1265
03/11/2008	SAD	Telephone call with Joel Stein, Ester Tryban and Joy Levy regarding statutes of signed agreement and checks.	0.30	84.00 1267
03/17/2008	PKJ	Work on discovery dispute with Constellations and review/edit preference letter and final on discovery.	0.70	283.50 1268
	SAD	Telephone call with M. Schmall regarding questions about adversaries.	0.20	56.00 1272
	SAD	Draft letter to R. Mason regarding payments.	0.20	56.00 1273
	SAD	Draft dismissals of three adversaries.	0.50	140.00 1274
	SAD	Review rules regarding dismissals.	0.10	28.00 1275
03/18/2008	AJA	Telephone conference with D. Lloyd on outstanding settlement payment	0.20	56.00 1269
	SAD	Draft motion to approve settlement.	0.60	168.00 1270
	SAD	Draft proposed order for bank case and for adversary case.	0.30	84.00 1271
03/20/2008	AJA	Draft order of dismissal for Bridgeview (.1); draft letter to J. Squires re dismissal order (.1); telephone call with counsel for Bridgeview re same (.1)	0.30	84.00 1276
03/21/2008	AJA	Telephone conference with D. Lloyd's office confirming settlement payment will be received	0.10	28.00 1277
03/24/2008	AJA	Review Aetna documents in support of ordinary course of defense and assess settlement range	0.30	84.00 1280
03/25/2008	AJA	Telephone conference with D. Lloyd's office on payment of settlement check (.1); review materials in advance of Park status (.1); court appearance re Park bank status and approval of settlement (.8)	1.00	280.00 1278
03/26/2008	AJA	Letter to R. Mason re United Maintenance settlement	0.20	56.00 1279
03/27/2008	PKJ	Work with AJA on Aetna, on how to deal with Aetna and getting		

Re: Preferences

		Hours		
	settled (review new value etc).	0.30	121.50	1281
AJA	Confer with PKJ on ordinary course defense of Aetna (.2); email to Aetna counsel on settlement (.1)	0.20	56.00	1282
AJA	Telephone call with P. Quist re settlement agreement review by Timken	0.10	28.00	1283
03/31/2008 AJA	Review Timken changes to settlement agreement and email to PKJ re same	0.30	84.00	1284
04/01/2008 AJA	Email to P. Quist on comments to Timken's changes to the settlement agreement	0.30	84.00	1285
PKJ	Numerous emails with AJA on Timken changes to settlement agreement and review additional representative warranty and decide how to handle.	0.45	182.25	1286
04/03/2008 SAD	Pull and review order approving settlement and draft dismissal Orders for various adversary proceeding.	1.70	476.00	1293
SAD	E-mail to J. Levy, E. Tryban and J. Stein regarding dismissals.	0.30	84.00	1294
04/07/2008 AJA	Telephone conference with P. Quist on terms of settlement with Timken	0.20	56.00	1287
04/08/2008 PKJ	Work with AJA on Aetna, on settlement and why ordinary course standard not met.	0.20	81.00	1289
AJA	Confer with PKJ on resolution of Aetna matter	0.10	28.00	1290
04/09/2008 AJA	Review revisions to Timken settlement agreement (.1); telephone call with P. Lucey on settlement and need for additional information on employee dental plan contributions (.2)	0.30	84.00	1288
04/10/2008 AJA	Review and revise settlement agreement (.3); email to P. Quist re same (.1)	0.40	112.00	1291
PKJ	Work on Settlement Agreement and changes for AJA to OK and finalize.	0.25	101.25	1292
04/14/2008 AJA	Telephone conference with P. Quist on settlement (.1); draft motion to approve settlement (.3)	0.60	168.00	1295
PKJ	E-mail to R. Mason on status of Constellations; emails to/from Gutfeld regarding review of documents and discovery conference.	0.35	141.75	1298
04/15/2008 AJA	Finalize Timken settlement motion	0.30	84.00	1297

Re: Preferences

			Hours		
04/16/2008	AJA	Draft Orders of dismissal for SunLife and United Maintenance and email to counsel re same	0.30	84.00	1296
04/17/2008	PKJ	Review and email status request of the Trustee; long email to Rick regarding Constellation/7th Cir. Case; new value calculation; email on Gutfeld and document review and schedule meeting.	0.30	121.50	1300
04/18/2008	AJA	Letter to Judge Squires enclosing orders of dismissal	0.20	56.00	1299
04/21/2008	AJA	Telephone conference with P. Quist on revised proposed order (.1); draft revised proposed order (.3); email to R. Mason on having order entered disallowing Timken claims (.1)	0.50	140.00	1302
04/22/2008	AJA	Court appearance re Timken settlement motion	0.60	168.00	1301
04/23/2008	PKJ	Review interrogatories from Aetna; Note objections for AJA to final.	0.25	101.25	1303
04/30/2008	AJA	Review notes on Aetna dental plan payment structure so as to respond to Aetna counsel inquiry	0.10	28.00	1304
	PKJ	Prepare for meeting (.2); review produced documents by Constellations (.5); meeting with D. Gutfeld on Constellations preference and discovery problems and basis for her defenses (.6); telephone call to Trustee (.2).	1.50	607.50	1305
05/02/2008	EMC	Conf. with PKJ re issue of future merchants and utility contracts	0.30	109.50	1306
	PKJ	Long Telephone call with Trustee regarding Constellations - all defenses and how to deal with 546(e) and review Code on Forward Merchant contract and compare to Constellation contract etc; telephone call with Trustee regarding issue of undisclosed inter company debt.	1.00	405.00	1309
05/05/2008	AJA	Email to T. Munoz on Aetna dental plan issues	0.20	56.00	1307
	EMC	Review Constellation Energy Contract (0.6); research Constellation contracts (0.4) research forward contracts in bankruptcy (2.0); draft memorandum (1.5); review briefs on National Gas appeal (1.0)	5.50	2,007.50	1308
	PKJ	Work with EMC regarding getting opinion on "forward contract".	0.20	81.00	1310
05/06/2008	PKJ	Work with EMC on issue of forward contract and settlement payment.	0.35	141.75	1311



Re: Preferences

		Hours		
AJA	Emails with new Jernberg re Aetna dental plan	0.10	28.00	1313
EMC	Draft memorandum re Constellation agreement (0.8); review cases (1.0); attempt to understand pricing mechanism in contract and research terms (0.9); research cases in area of contracts and settlement payments (0.6); conf. with PKJ re issue (0.2)	3.50	1,277.50	1314
05/07/2008 AJA	Review Jernberg CBA's and documents on dental plan during bankruptcy	0.30	84.00	1312
05/08/2008 EMC	Research information about Commonwealth Edison; research memo	0.50	182.50	1315
05/12/2008 AJA	Telephone conference with Carol O'Bryan at New Jernberg re terms of dental plan	0.20	56.00	1317
05/13/2008 AJA	Telephone conference with P. Lucey on terms of Aetna plan/settlement (.2); email to P. Lucey re same (.2); review debtors' pre-petition collective bargaining agreements re terms of dental plan (.1); draft order of dismissal for Timken (.2)	0.70	196.00	1316
05/16/2008 AJA	Telephone conference with R. Mason on Aetna settlement and defense as to right to priority claim (.2); read and review Supreme Court case cited by Aetna for authority that Aetna had priority claim and therefore no preference (.5)	0.70	196.00	1318
05/20/2008 EMC	Review cases and contract for memorandum to trustee	1.00	365.00	1319
05/21/2008 EMC	Draft memorandum and research contracts and case law regarding payments from Jernberg Industries to Constellation New Energy	7.00	2,555.00	1320
AJA	Telephone conference with P. Lucey on settlement	0.20	56.00	1321
05/22/2008 EMC	Draft memorandum and review cases re electricity contracts	2.00	730.00	1326
05/23/2008 PKJ	Start work/reviewing memo and work with EMC on his conclusions.	0.50	202.50	1322
EMC	Draft memo re Constellation energy contracts; office conf. with PKJ	3.20	1,168.00	1323
AJA	Email to new Jernberg on terms of Aetna plan	0.10	28.00	1328
05/24/2008 EMC	Draft and research memo re Constellation agreements	1.00	365.00	1324
05/25/2008 EMC	Draft and research memo re Constellation agreements (2.0); call			

Re: Preferences

		Hours		
	with PKJ re research and memo (.2)	2.20	803.00	1325
05/27/2008 EMC	Review cases	0.30	109.50	1327
05/30/2008 AJA	Email to P. Lucey re settlement	0.10	28.00	1329
06/02/2008 EMC	Research on utility pricing	0.30	109.50	1330
06/08/2008 PKJ	Start review/edit memo requested by Trustee on 546 (e)	0.50	202.50	1331
06/09/2008 PKJ	Finish edit of 1st draft of Constellations memo on 546(c) (.6); review charts on ordinary course claim by Constellations (.2)	0.80	324.00	1333
06/12/2008 PKJ	Work on final edit of memo on 546(e) - review "ordinary course"; compare new value asserted in our calculations; email to Trustee regarding our analysis and conclusion on case.	1.40	567.00	1340
06/16/2008 AJA	Telephone conference with P. Lucey to extend discovery date and inquire on settlement status	0.10	28.00	1336
06/23/2008 AJA	Review Aetna settlement offer and backup (.4); research on priority for 502(h) claim (.8); telephone call with R. Mason re settlement offer (.2)	1.40	392.00	1338
	PKJ Constellation - E-mails with counsel for Jernberg regarding expert designation and time extension.	0.20	81.00	1342
	PKJ Review Richard's analysis of ocb and work with AJA on further research needed on same.	0.40	162.00	1343
06/24/2008 AJA	Research on cases addressing ordinary course of business defense in Constellation matter	0.50	140.00	1337
	PKJ Long Telephone call with R. Mason on case and his concerns of ocb and 546(e) and settlement and review long email on same from R. Mason.	0.45	182.25	1344
06/25/2008 AJA	Review PBGC claims (.2); research on 502(h) claim and whether entitled to priority (.3); telephone call with P. Lucey re settlement of Aetna (.2); review ordinary course of business cases with respect to Constellation matter as to timing of payments (.9); email to PKJ with summary of analysis of ordinary course of business cases (.3)	1.90	532.00	1339
06/26/2008 AJA	Review PBGC claims (.2); telephone call with R. Mason on settlement of Aetna (.2); email to R. Mason with settlement term proposal (.2)	0.60	168.00	1347

Re: Preferences

		Hours		
06/27/2008	PKJ	Review Andrew's analysis of ocb cases and "tend" of Talona Pizza case and regarding elements still need information on.	0.40	162.00 1345
	AJA	Telephone conference with P. Lucey on settlement (.2); telephone call with R. Mason re same (.2); draft letter to P. Lucey with Trustee's counteroffer to settlement re Aetna (.5)	0.90	252.00 1348
06/30/2008	AJA	Telephone calls (x2) with Paul Lucey re Aetna settlement	0.20	56.00 1346
07/01/2008	SAD	Telephone call with M. Schmal regarding settled adversary and dismissals.	0.30	84.00 1351
	SAD	Review settlements and dismissal stipulations for adversaries, office conference with C. Coleman regarding status of all cases.	0.50	140.00 1352
07/07/2008	AJA	Telephone conference with M. Schmahl on claims of preference defendants	0.10	28.00 1349
07/08/2008	SAD	Draft summary of case and settlement discussions.	1.30	364.00 1353
07/11/2008	PKJ	E-mails with Preference defendant regarding subpoenaed documents and production.	0.20	81.00 1354
07/22/2008	PKJ	Constellations - Telephone call with R. Mason on status of defenses and settlement etc; long telephone call with Debbie regarding discovery; ocb defenses; experts; 543(e); settlement etc; review discovery responses and note what still needed.	1.70	688.50 1355
	PKJ	Telephone call with Trustee regarding issue of Republic Steel adversary.	0.15	60.75 1356
		For Current Services Rendered	253.10	78,346.50

Recapitulation

Timekeeper	Hours	Rate	Total
Paula K Jacobi	53.20	\$405.00	\$21,546.00
Etahn M. Cohen	27.10	364.83	9,887.00
Andrew J. Abrams	69.70	275.06	19,172.00
Shelly A. DeRousse	100.50	273.89	27,526.00
Shanita Q. Golden	0.50	150.00	75.00
Craig Coleman	1.00	80.00	80.00
Kendra Hewitt	1.10	55.00	60.50

Total Current Work 78,346.50

Balance Due \$78,346.50

Re: Preferences

	Fees	Billing History Expenses	Finance Charge	Payments
	121,869.00	0.00	0.00	43,193.50
Write Off	329.00	0.00	0.00	

PKJ

PAYMENT DUE UPON RECEIPT OF STATEMENT  
(Taxpayer I.D. 36-3278071)

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 08/20/2008  
 Account No: 8396-006

Chapter 7 Trustee for Jernberg Industries  
 77 West Wacker Drive  
 Suite 4100  
 Chicago IL 60601-1815

Attn: Richard J. Mason

Re: Fee Application/Retention

Review Statement

		Fees	Hours		
09/25/2007	AJA	Draft Second Interim Fee Application	0.50	135.00	84
09/26/2007	AJA	Draft second interim fee application (.9); work with PKJ on fee application (.1)	1.00	270.00	87
	PKJ	Work on fee application; categorizing etc, entering time records.	1.00	405.00	91
09/27/2007	AJA	Draft second interim fee application	1.60	432.00	86
09/28/2007	AJA	Draft second interim fee application	0.80	216.00	85
10/08/2007	PKJ	Work on Second fee application.	0.50	202.50	92
10/25/2007	PKJ	Review/edit second fee application.	2.00	810.00	93
10/26/2007	AJA	Revise fee application (.8); telephone call with R. Mason on fees (.1)	0.90	243.00	88
10/29/2007	AJA	Telephone conference with Susan at Judge Squires' chambers (x2) re particular billing entries that Judge Squires did not award fees on at last fee application	0.20	54.00	89
10/31/2007	AJA	Review and revise Second Interim Fee Application	1.20	324.00	90
08/05/2008	AJA	Review bills and categorize for fee application	0.90	252.00	95
08/06/2008	AJA	Draft final fee application	1.60	448.00	94

Re: Fee Application/Retention

		Hours		
08/07/2008				
AJA	Draft final fee application	1.50	420.00	96
08/08/2008				
AJA	Draft final fee application	1.40	392.00	97
08/13/2008				
AJA	Revise fee application	0.20	56.00	98
08/18/2008				
AJA	Revise fee application	0.70	196.00	99
08/19/2008				
AJA	Finalize fee application for filing	1.00	280.00	100
	For Current Services Rendered	17.00	5,135.50	

Recapitulation

Timekeeper	Hours	Rate	Total
Paula K Jacobi	3.50	\$405.00	\$1,417.50
Andrew J. Abrams	13.50	275.41	3,718.00

Total Current Work

5,135.50

Balance Due

\$5,135.50

Billing History			
Fees	Expenses	Finance Charge	Payments
6,630.00	0.00	0.00	1,494.50

PKJ

Exhibit A Page 31 of 32

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08/06/2008

Chapter 7 Trustee for Jernberg Industries  
77 West Wacker Drive  
Suite 4100  
Chicago IL 60601-1815

Account No: 8396-011

Attn: Richard J. Mason

Re: Preference Expenses

Review Statement

## Expenses

09/19/2007	Delivery: Judge Squires	2.00	50
09/24/2007	Delivery: Judge Squires	2.00	51
09/28/2007	Delivery: Peoples Gas	2.00	53
09/28/2007	Delivery: Northshore Gas Co.	2.00	54
09/30/2007	Photocopy charges	24.60	49
09/30/2007	Westlaw research	469.43	52
10/10/2007	LaSalle Bank, N.A. - copies of documents per subpoena	69.60	74
10/19/2007	Federal Express: PKJ	58.00	58
10/31/2007	Westlaw research	9.47	55
10/31/2007	Pacer - Research	117.52	56
10/31/2007	Photocopy charges	11.80	57
11/02/2007	Delivery: R. Mason	2.00	63
11/05/2007	Delivery: Judge Squires	2.00	62
11/09/2007	Delivery: R. Mason	2.00	64
11/19/2007	Delivery: Rick Mason	2.00	61
11/30/2007	Westlaw research	212.16	59
11/30/2007	Photocopy charges	199.90	60
12/28/2007	Photocopy charges	20.60	65
12/28/2007	Delivery: M Schmahl	2.00	67
12/31/2007	Westlaw research	60.09	66
01/03/2008	Delivery: Judge Squires	2.00	68
01/30/2008	Delivery: Deborah Gutfield	2.00	70
01/31/2008	Westlaw research	458.78	27
01/31/2008	Photocopy charges	19.20	28
02/05/2008	Delivery: Judge Squires	2.00	69
02/26/2008	Delivery: R Mason	2.00	71
02/26/2008	Delivery: Judge Squires	2.00	72
02/29/2008	Westlaw research	79.06	29
02/29/2008	Photocopy charges	87.90	30
03/03/2008	Federal Express: Joel Stein	15.27	73
03/17/2008	Delivery: K Mason	2.00	33
03/20/2008	Delivery: Judge Squires	2.00	34
03/26/2008	Delivery: R Mason	2.00	35
03/28/2008	Delivery: R Mason	2.00	36
03/31/2008	Westlaw research	42.13	31
03/31/2008	Photocopy charges	56.60	32
03/31/2008	Pacer - Research	62.72	43
04/18/2008	Delivery: Judge Squires	2.00	38
04/18/2008	Delivery: Judge Squires	2.00	40
04/21/2008	Delivery: Judge Squires	2.00	39

Re: Preference Expenses

04/24/2008	Delivery: Rich Mason	2.00	41
04/30/2008	Photocopy charges	15.60	37
05/14/2008	Delivery: Judge Squires	2.00	45
05/31/2008	Photocopy charges	0.90	42
05/31/2008	Westlaw research	1,113.23	44
06/30/2008	Photocopy charges	1.20	46
06/30/2008	Westlaw research	183.20	47
07/31/2008	Photocopy charges	26.90	48
	Total Expenses	3,461.86	
	Total Current Work	3,461.86	
	Balance Due	<u>\$3,461.86</u>	

Billing History			
Fees	Expenses	Finance Charge	Payments
0.00	9,834.33	0.00	6,372.47

PKJ